

for by this section shall be in an amount equal to ten percent (10%) of the gross income of the taxpayer as computed in accordance with the provisions of this subtitle but in no event shall the standard deduction exceed five hundred dollars (\$500.00). In the case of husband and wife filing a joint return, said return for the purposes of this section, shall be considered the return of two taxpayers; however, the standard deduction provided for in this section shall not be allowed to either if the net income of one of the spouses is determined without regard to such standard deduction or without regard to § 289 hereof, anything to the contrary in said § 289 notwithstanding.

289.

(a) In lieu of the regular method of computation provided by this subtitle, and the payment of the tax imposed by § 288 (a) of this subtitle, an individual reporting on a cash basis for the calendar year beginning after December 31, 1966, and whose gross income for such year is \$10,000 or less, may elect to pay the tax shown in tables which the Comptroller shall prepare, imposing a tax corresponding to the taxpayer's gross income. Such tables shall divide the range of gross incomes from \$0 to \$10,000 into intervals not to exceed \$100, and impose on all gross incomes within any one such interval the same amount of tax, equal to the whole number of dollars nearest to the tax liability of a taxpayer whose gross income is the midpoint of such interval, taking account of the standard deduction provided by § 282 hereof and the personal exemptions provided by § 286 hereof.

[(b) The election given by this section as to the computation of tax due shall be considered to have been made if the taxpayer files the return prescribed for such computation and such election shall be final and irrevocable.]

[(c) [(B) If the taxpayer for any taxable year has filed a return computing his tax without regard to this section, he may not thereafter elect for such year to compute his tax under this section.]]

[(d) [(C)] (B) This section shall not apply to any person claiming credit for income tax paid any other state, to a nonresident, to any fiduciary, to any individual filing a return for a period of less than twelve (12) months, or for any taxable year other than a calendar year, or to any married individual living with husband or wife at any time during the taxable year whose spouse files a return and computes the tax without regard to this section.]